IN THE CLAIMS

Please amend the claims as follows:

1. (Canceled)

2. (Currently amended) A solid-state imaging device comprising:

a first filter unit having a first bandpass wavelength,

the first filter unit including a first upper λ/4 multilayer film, a first lower λ/4 multilayer film and a first insulation film sandwiched between the first upper λ/4 multilayer film and the first lower λ/4 multilayer film,

a second filter unit having a second bandpass wavelength different from the first bandpass wavelength,

the second filter unit including a second upper λ/4 multilayer film, a second lower λ/4 multilayer film and a second insulation film sandwiched between the second upper λ/4 multilayer film and the second lower λ/4 multilayer film,

wherein the optical thickness of the first insulation layer is different from the one of the second insulation layer,

the upper λ/4 multilayer film and the lower λ/4 multilayer film of a first filter unit and the second filter unit have substantially the same center wavelength,

~~The solid-state imaging device of Claim 28, wherein~~ each upper λ/4 multilayer film and ~~the~~ lower λ/4 multilayer film includes: a first dielectric layer made of a material having a different refractive index from a material forming the insulation layer; and a second dielectric layer made of a material having a substantially same refractive index as the material forming the insulation layer, ~~wherein~~

the first dielectric layer is formed so as to be in contact with a main surface of the insulation layer, and the second dielectric layer is formed so as to be in contact with a main surface of the first dielectric layer which faces away from the insulation layer,

each first dielectric layer has substantially a same optical thickness and each second dielectric layer has substantially a same optical thickness, and

each of the first filter unit and the second filter unit transmits light received by a different light-receiving unit.

3. (Cancelled)

4. (Withdrawn) A solid-state imaging device including a filter unit that selectively transmits incoming light, the filter unit comprising:

two λ/4 multilayer films; and

an insulation layer sandwiched between the two λ/4 multilayer films, wherein

each of the λ/4 multilayer films includes a plurality of dielectric layers,

an optical thickness of the insulation layer is different from λ/4,

the insulation layer has therein a through hole or groove extending substantially vertical to the main surface of the insulation layer, the through hole or groove being filled with a material same as the material forming a first dielectric layer of the plurality of dielectric layers, and

the filter unit transmits a wavelength determined according to a ratio between an area of the through hole or groove, and an area of the insulation layer excluding the through hole or groove, when the insulation layer is seen two-dimensionally in plane.

5-10. (Cancelled)

11. (Withdrawn) A manufacturing method of a solid-state imaging device including a filter unit that selectively transmits incoming light, the filter unit being formed by conducting steps comprising:

a first formation step of forming a first λ/4 multilayer film on a semiconductor substrate, the first λ/4 multilayer film being constituted by a plurality of dielectric layers;

a second formation step of forming a first insulation layer on the first λ/4 multilayer film;

a first removal step of removing the first insulation layer except for a first region;

a third formation step of forming a second insulation layer on the first λ/4 multilayer film and the first region of the first insulation layer, the second insulation layer having an optical thickness different than the optical thickness of the first insulation layer;

a second removal step of removing a second region of the second insulation layer, the second region being positioned on the first λ/4 multilayer film; and

a fourth formation step of forming a second λ/4 multilayer film on the second insulation layer and the first λ/4 multilayer film, the second λ/4 multilayer film being constituted by a plurality of dielectric layers.

12. (Withdrawn) A manufacturing method of a solid-state imaging device including a filter unit that selectively transmits incoming light, the filter unit being formed by conducting steps comprising:

a first formation step of forming a first λ/4 multilayer film on a semiconductor substrate, the first λ/4 multilayer film being constituted by a plurality of dielectric layers;

a second formation step of forming a first insulation layer on a first region of the first λ/4 multilayer film by using a liftoff method;

a third formation step of forming a second insulation layer having an optical thickness that is different than the optical thickness of the first insulation layer on a second region of the first λ/4 multilayer film by using the liftoff method, the second region being different from the first region; and

a fourth formation step of forming a second λ/4 multilayer film on the first insulation layer, the second insulation layer, and the first λ/4 multilayer film, the second λ/4 multilayer film being constituted by a plurality of dielectric layers.

13. (Withdrawn) A manufacturing method of a solid-state imaging device including a filter unit that selectively transmits incoming light, the filter unit being formed by conducting steps comprising:

a first formation step of forming a first λ/4 multilayer film on a semiconductor substrate, the first λ/4 multilayer film being constituted by a plurality of dielectric layers;

a second formation step of forming a first insulation layer on the first λ/4 multilayer film;

a first removal step of removing the first insulation layer except for a first region;

a third formation step of forming a second insulation layer having an optical thickness that is different from the optical thickness of the first insulation layer on a second region in the first region of the first insulation layer, and on a region of the first λ/4 multilayer film where the first insulation layer is not formed, by using a liftoff method; and

a fourth formation step of forming a second λ/4 multilayer film on the first insulation layer and the second insulation layer, the second λ/4 multilayer film being constituted by a plurality of dielectric layers.

14. (Withdrawn) A manufacturing of method of a solid-state imaging device including a filter unit that selectively transmits incoming light, the filter unit being formed by conducting steps comprising:

a first formation step of forming a first λ/4 multilayer film on a semiconductor substrate, the first λ/4 multilayer film being constituted by a plurality of dielectric layers;

a second formation step of forming a first insulation layer on the first λ/4 multilayer film;

a first removal step of removing a first region of the first insulation layer;

a third formation step of forming a second insulation layer on the first λ/4 multilayer film and the first insulation layer, the second insulation layer being made of a different material from the first insulation layer and having a different optical thickness;

a second removal step of removing a second region of the second insulation layer, the second region being positioned on the first insulation layer; and

a fourth formation step of forming a second λ/4 multilayer film on the first insulation layer and second insulation layer, the second λ/4 multilayer film comprising a plurality of dielectric layers.

15. (Withdrawn) A manufacturing method of a solid-state imaging device including a plurality of light-receiving units provided in a semiconductor substrate two-dimensionally, and a filter unit that selectively transmits incoming light, the filter unit including two λ/4 multilayer films, and an insulation layer sandwiched between the λ/4 multilayer films, each of the λ/4 multilayer films being constituted by a plurality of dielectric layers, the manufacturing method comprising:

a formation step of forming a resist in a middle of a portion of the insulation layer corresponding to each of the plurality of light-receiving units; and

a processing step of processing the portion of the insulation layer by etching, so as to have an including lateral surface.

16. (Withdrawn) The manufacturing method of Claim 15, wherein in the formation step, the resist is formed so as to have an inclined lateral surface.

17. (Withdrawn) The manufacturing method of Claim 16, wherein in the formation step, the resist is formed so as to have an inclined lateral surface, by varying an amount of exposure to light.

18-19. (Cancelled)

20. (Currently amended) The solid-state imaging device of Claim 2 [[18]], further including:

a plurality of light-receiving units provided in a semiconductor substrate two-dimensionally,

wherein a wavelength of light received by each of the plurality of light-receiving units is determined based on whether the insulation layer has a portion in correspondence with the light-receiving unit, and, if the insulation layer has the portion, a thickness and/or a material of the portion of the insulation layer,

~~wherein~~ the λ/4 multilayer film includes:

a dielectric layer that is positioned most distant from the light-receiving unit being made of a low refraction index material.

21. (Currently amended) The solid-state imaging device of Claim [[28]] 2, further including:

a protective layer being provided on one of main surfaces of the upper λ/4 multilayer film, or within the λ/4 multilayer film.

22. (Currently amended) The solid-state imaging device of Claim [[21]] 20, wherein the protective layer is made of silicon nitride.

23. (Currently amended) The solid state-imaging device of Claim [[18]] 20, further including:

a light-collecting unit collecting the incoming light, wherein

a portion of the filter unit corresponding to each of the plurality of light-receiving units transmits a wavelength, and

a main surface of the filter unit which faces away from the plurality of light-receiving units is flat.

24. (Currently amended) The solid-state imaging device of Claim [[18]] 20, wherein

a distance between (i) the plurality of light-receiving unit and (ii) a high refraction index layer which is positioned closest to the plurality of light-receiving units, among two or more high refraction index layers in the $\lambda/4$ multilayer film, falls within a range of 1 nm and λ.

25-28. (Cancelled)